

OSFI Financial Regulatory Insurance Returns and Related Documents

Required to be Filed in Ottawa by Life and P&C Companies and Fraternal

RETURN LAG DAYS / DUE DATES Fiscal Year-end/Quarter-end + # of Days

Sector	Financial Returns ^(a)			Auditor's Report to Super ^(b)	Actuary's Report			Auditor's Rep ^(b) on MCCSR/TAAM	Worldwide Financial Statement	P&C Business Plan	Pledging of Assets
					Annual Return ^(b)	DCAT ^(b)	External Review Report				
P&C 1											
Canadian P & C - Quarterly	45										
- Annual	60			60	60	(d)	(e)			Max 60	
- Annual REINSURERS	105			105	105	(d)	(e)			Max 105	
P&C 2											
Foreign P & C - Quarterly	45										
- Annual	60			May 31 ^(c)	60	(d)	(e)		Various	Max 60	
- Annual REINSURERS	105			May 31 ^(c)	105	(d)	(e)		Various	Max 105	
LIFE 1 OSFI 87 OSFI 588											
Canadian Life - Quarterly	45	45									
- Annual	60	60		60	60	(d)	(e)	90			
- Annual REINSURERS	105	105		105	105	(d)	(e)	135			
Insurance Holding Companies & Non-operating Life Companies - Quarterly			45/60 ^(f)								
LIFE 2 OSFI 86											
Foreign Life - Quarterly	45	45									
- Annual	60	60		May 31 ^(c)	60	(d)	(e)	May 31	Various		
- Annual REINSURERS	105	105		May 31 ^(c)	105	(d)	(e)	May 31	Various		
OSFI 56 OSFI 87											
Canadian Fraternal - Annual	60	60		60	60	(d)	(e)				60
OSFI 77 OSFI 86											
Foreign Fraternal - Annual	60	60		May 31 ^(c)	60	(d)	(e)		Various		

(a) Subject to Late & Erroneous Filing Penalty

(b) Subject to Late (only) Filing Penalty

(c) ICA Subsection 644(1)

(d) Earlier of: 30 days after presentation to Board of Directors/Chief Agent, and one year after fiscal year-end

(e) 30 days after transmission to the Audit Committee or to the Chief Agent, as required

(f) 4th Quarter: 60 days